## ORDINANCE NO. 2014- 05

AN ORDINANCE REPEALING SECTIONS OF ORDINANCE No. 2013-06, COMMONLY REFERRED TO AS THE "OCCUPATIONAL LICENSE TAX ORDINANCE", APPROVED AT SECOND READING OF THE HARTFORD CITY COUNCIL ON JUNE 27, 2013, RELATING TO THE LEVY AND COLLECTION OF THE NET PROFITS TAX, AND AMENDING SECTION 13 OF ORDINANCE No. 2013-06 REGARDING USE OF OCCUPATIONAL TAX FUNDS.

WHEREAS, the Hartford city council deems it necessary and desirable to repeal certain sections of Ordinance No. 2013-06, the "Occupational License Tax Ordinance", which impose a net profits tax on persons and business entities conducting businesses, occupations, and professions within the City of Hartford, and

WHEREAS, the city council also deems it necessary to amend the original ordinance regarding approval for use of Occupational Tax funds, and

WHEREAS, the city of Hartford desires to continue assessing and collecting an Occupational License Tax on all wages and compensation paid or payable in the city for work done or services rendered and intends to keep all remaining provisions of Ordinance No. 2013-06 in full effect.

NOW THEREFORE, be it ordained by the city council of the City of Hartford, Kentucky as follows:

- 1. The following sections of Ordinance No. 2013-06, enacted at its second reading on June 27, 2013 and relating to the occupational license tax on net profits are hereby repealed in their entirety:
- a) Occupational License Tax Payment Required, Section 3(1)(b), (2)(c), and (3)(a)(d)(e) and (g).
  - b) Apportionment, Section 4(1) and (3).
  - c) Returns Required, Section 6(2) and (5).
  - d) Refunds, Section 8(3).
  - e) Federal Audit Provisions, Section 9(1)(b).
  - f) Penalties, Section 12(1).
  - 2. Section 13 of Ordinance No. 2013-06 is hereby amended as follows:

"All money derived from the license taxes under the provisions of this ordinance shall be paid to the city and placed in an occupational tax fund. Use of the occupational tax funds shall be determined by consensus of at least four (4)

members of a quorum of five (5) members of the city council, or consensus of at least five (5) members of a quorum of six (6) members of the city council [majority consensus of the city council]."

3. All other sections and provisions contained in Ordinance No. 2013-06 remain in full force and effect.

This ordinance shall be in full force and effect upon adoption and publication as according to law.

INTRODUCED AND PUBLICLY READ at first reading this 20th day of November 2014.

PUBLICLY READ AND ADOPTED at second reading this 12th day of December, 2014.

CHARLOTTE HENDRICKS, MAYOR

ATTEST:

LISA MARTIN, CITT CLERK